

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 2139 - SB 2156

March 23, 2009

SUMMARY OF BILL: Requires municipalities to act by ordinance when levying a tax, making a special assessment, taking actions which are permanent in nature, and taking actions that have a regulatory or penal effect.

ESTIMATED FISCAL IMPACT:

Increase Local Expenditures – Not Significant

Assumption:

- Any increase in local expenditures for carrying out these actions by ordinance is estimated to be not significant and can be accomplished within the ordinary business of local government legislative bodies.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in cursive script, reading "James W. White".

James W. White, Executive Director

/kmc